STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0160 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	27
Error %	3.70%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

REVISED 6-11-14

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0160 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The Supplemental Forms section is missing on the cert. letter. Please refer to the Budgetary Legal Basis Year End Procedure Manual Non-Governmental Cost Fund cert. letter example on page 35. Please do not staple reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0250 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	2
Total Errors	2
Divided by Total Entries	120
Error %	1.67%

	Yes	No	N/A
8. Final revision received on 8/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The Material Variance Explanation form is not attached. Report 1's accrual has debit not equal credit. Report 2 over-accrues Cash in Transit. Report 3 has two wrong accounts that caused error suspense errors. Please do NOT staple reports when submitting them to SCO.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 0250 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The proper form was used for Due To/From but the account number was incorrect. It stated 3114 and S/B 3115.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0159 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	25
Error %	4.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

DEBIT ENTRIES DO NOT EQUAL CREDIT ENTRIES ON REPORT 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0327 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0556 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/2/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0587 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0250 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0932 *Agency Code* 0250 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	49
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0250 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3037 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3060 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3066 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 12/2/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 0250 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/16/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 4 is listed on the cert letter but not attached. Per Agency, no activity for Report 4. Agency is advised to indicate on the cert letter for Report 4 as 'No Activity'. Report 1 Encumbrance debit does not equal credit. Agency emailed revised report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3135 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3138 *Agency Code* 0250 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8059 *Agency Code* 0250 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9728 *Agency Code* 0250 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9733 *Agency Code* 0250 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	16
Error %	6.25%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

AGENCY USED WRONG REORT 3 FORM, KEYENTRY REJECTED FOR INPUT.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0280 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9728 *Agency Code* 0280 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0500 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

BATCHED 0510 AND 0500 WITH SAME DOCUMENT NUMBER.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0500 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The CY Revenue amount is not filled in on the Material Variance Explanation form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0502 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0022 *Agency Code* 0502 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 0502 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 0502 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0200 *Agency Code* 0502 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0768 *Agency Code* 0502 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0502 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9730 *Agency Code* 0502 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	118
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0502 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0509 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0510 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/10/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

BATCHED 0500 AND 0510 WITH SAME DOCUMENT NUMBER

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0510 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0510 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0520 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Footnote/explanation was not provided for debit fund balance on Report 8 (See page 22 of YE Financial Reports Procedure Manual Budgetary/Legal Basis for FY ended 6/30/13).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 0520 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	45
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Q 13 Amount coded incorrectly on Due To/From form was 3114 sb 3115

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0649 *Agency Code* 0520 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/2/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0520 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

wrong GL Acct # used in report 7 s/b 3220, not 5530

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0918 *Agency Code* 0520 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Assessment charges should not be recorded under Fund Balance account on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0520 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3083 *Agency Code* 0520 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3095 *Agency Code* 0520 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8052 *Agency Code* 0520 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9328 *Agency Code* 0520 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/2/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9329 *Agency Code* 0520 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 1140 and GL 9812 are not reconciled to the SCO Agency Reconciliation Report as at 6/30/13 for FY 12-13 cash basis activities.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0530 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	55
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0217 *Agency Code* 0530 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Need Due to/Due From

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0530 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0933 *Agency Code* 0530 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3151 *Agency Code* 0530 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3163 *Agency Code* 0530 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3209 *Agency Code* 0530 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 4

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0530 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0531 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error: Due From Other Appropriations Discrepancy

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9732 *Agency Code* 0531 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 0540 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 0540 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	52
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0183 *Agency Code* 0540 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Under your CSYDB3-1 (ORG page 1, Run page 1), accruals to GL 3114.0140 is missing on this page. On report 8, no asterisk was placed on GL 5570 for its debit fund balance to indicate it was shared fund or abnormal balance. Furthermore, there was no footnote to explain the abnomalities.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0540 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 0540 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6015 *Agency Code* 0540 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 0540 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 4: Each subfund should have its own list of required reports. The submitted reports should have been separated by subfund. Criteria 14: Subfund 372 Report 7 shows abnormal balance but no footnotes.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 0540 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 0540 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6052 *Agency Code* 0540 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0552 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0555 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	20
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0014 *Agency Code* 0555 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 0555 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 0555 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/18/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	91
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 0555 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 0555 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0193 *Agency Code* 0555 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 0555 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0387 *Agency Code* 0555 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0439 *Agency Code* 0555 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0679 *Agency Code* 0555 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0555 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	3
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 10/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No footnote on report 8 for abnormal balance. No Due To/From for revision Report 9 s/b a zero fund balance

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1006 *Agency Code* 0555 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	4
Total Errors	4
Divided by Total Entries	4
Error %	100.00%

	Yes	No	N/A
8. Final revision received on 9/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

missed to submit the original Cert. letter. Posted the wrong entries. No encumbrance, no need to submit H14. didn't explain the abnormal amout for Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3058 *Agency Code* 0555 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8013 *Agency Code* 0555 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8020 *Agency Code* 0555 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0559 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	9999
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3078 *Agency Code* 0559 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0650 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0650 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0650 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0650 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not staple reports. The expenditures and the transfers-in amounts on the Material Variance Explanation form are not filled out correctly.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	147
Error %	0.68%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Source fund was ommitted from reimbursements account.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 0690 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0029 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0214 *Agency Code* 0690 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please make sure to key in the correct sign (debit or credit) on the Material Variance Explanation Form to get an accurate calculation of the variance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0241 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0375 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0425 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0437 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0597 *Agency Code* 0690 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0690 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0903 *Agency Code* 0690 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0690 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3034 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3075 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3112 *Agency Code* 0690 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3149 *Agency Code* 0690 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6053 *Agency Code* 0690 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6054 *Agency Code* 0690 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6061 *Agency Code* 0690 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6073 *Agency Code* 0690 *Fund Type* B *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	23
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8039 *Agency Code* 0690 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8069 *Agency Code* 0690 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0730 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0750 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Debit entries do not equal credit entries on report number 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	158
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0012 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0017 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	52
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0032 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 0820 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0142 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0158 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0214 *Agency Code* 0820 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0256 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0288 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0367 *Agency Code* 0820 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0378 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0460 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	54
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0566 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Number 11 checked in error

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0567 *Agency Code* 0820 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0569 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0641 *Agency Code* 0820 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0820 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0920 *Agency Code* 0820 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0820 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1008 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

NUMBER 11 WAS CHECKED IN ERROR, IT SHOULDN'T HAVE BEEN CHECKED AT ALL AT THIS POINT.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3016 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3053 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3061 *Agency Code* 0820 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3086 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3087 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3088 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3136 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3240 *Agency Code* 0820 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8071 *Agency Code* 0820 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9731 *Agency Code* 0820 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	86
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0820 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please note that the Supplemental Forms section should be listed after the Special Reports on the cert. letter. Refer to the procedure manual page 35 for example.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0840 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	5
Error Suspense Errors	0
Total Errors	5
Divided by Total Entries	323
Error %	1.55%

	Yes	No	N/A
8. Final revision received on 11/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The beginning balances on Report 18 do not match the ending balances on the revised Report 18 from PY. Dparker ERROR: (1) Debit does not equal to Credit on Report 8's total line (2) Transfer-In accounts are included in the Statement of Revenues (Report 4). (3) Wrong sign on Report 1, page 7 of 19 (4) Several wrong subsidiary fund codes on Report 1

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0021 *Agency Code* 0840 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please note: (1) Fund 0021 is a non-shared fund and Report 9 is required. The certificate letter should state "None to report" for Report 9. (2) The Supplemental Forms should always be listed on the certificate letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0036 *Agency Code* 0840 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The Cert. Letter does not list "Supplemental Forms" section. Material Variance Explanation form is submitted upon requet, not attached with reports. Please do not staple reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0046 *Agency Code* 0840 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0061 *Agency Code* 0840 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0062 *Agency Code* 0840 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0064 *Agency Code* 0840 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0085 *Agency Code* 0840 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0089 *Agency Code* 0840 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	8
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 9/23/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 page 2 is not received. Report 3 page 1 shows incorrect fund number (0085). Report 5 accrual was posted on the wrong line. Reports 4 and 7 were corrected upon receipt of Revised Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0090 *Agency Code* 0840 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0094 *Agency Code* 0840 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 5 - The EO is put in the wrong line.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0330 *Agency Code* 0840 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0442 *Agency Code* 0840 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/24/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please see note and suggested corrections on Report 7, 8, 15, and Material Variance Explanation Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0877 *Agency Code* 0840 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0840 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0903 *Agency Code* 0840 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0932 *Agency Code* 0840 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0840 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Form not listed on Cert Letter

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0965 *Agency Code* 0840 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No Variance Report received. It is required even is there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0969 *Agency Code* 0840 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0970 *Agency Code* 0840 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6057 *Agency Code* 0840 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0840 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0845 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0217 *Agency Code* 0845 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	249
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

REVISED 6-11-14

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0845 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0845 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 0845 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0562 *Agency Code* 0850 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0850 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0366 *Agency Code* 0855 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0367 *Agency Code* 0855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 18 missing

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0567 *Agency Code* 0855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	62
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3131 *Agency Code* 0855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3132 *Agency Code* 0855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0860 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	82
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0004 *Agency Code* 0860 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 22 in the Special Reports is not listed.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0014 *Agency Code* 0860 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0022 *Agency Code* 0860 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

DEBIT ENTRIES DO NOT EQUAL CREDIT ENTRIES ON REPORT NUMBER 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0061 *Agency Code* 0860 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Debits and Credits ending balances for Report# 1 were off by $1000.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0062 *Agency Code* 0860 *Fund Type* G *Analyst* elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report # 5 for agency 0860 was not submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0063 *Agency Code* 0860 *Fund Type* G *Analyst* jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0070 *Agency Code* 0860 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	12
Error %	8.33%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 4: Page 3 of Report No. 1 - do not shade the rows please. Criteria No. 7: Missing digit of subaccount.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0080 *Agency Code* 0860 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 4: Lines on page 3 of 3 of Report No. 1 were shaded. Not acceptable formatting. Criteria No. 5: Report No. 1 debits do not equal credits.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0081 *Agency Code* 0860 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did not submit hard copy of the Due To/From supplementary form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0086 *Agency Code* 0860 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Rpt 22 listed on Cert, but not with Statement. Confirmed with Agency that there is no contingent liabilities. Advised Agency to notate "No Activity" on the Cert. There are two Rpt 15's

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0094 *Agency Code* 0860 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	7
Error Suspense Errors	0
Total Errors	7
Divided by Total Entries	82
Error %	8.54%

	Yes	No	N/A
8. Final revision received on 9/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Fund 0094001 - The subaccount for GL 1600 should precede with a "0". GL 1380 doesn't need a "0" prefix. Report 5 PY correction reversal was reported in wrong amount. Revised Report 1 is missing reference item. Fund 0094002 - Report 2 is incorrect. Report 5 income from SMIF should not be reported as increase to approp. Report 15 was originally submitted with heading fund 0081001. The transfer in and out amounts were reported incorrectly on the Material Variance Form. Fund 0094005 - Report 5 income from SMIF should not be reported as increase to approp.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0186 *Agency Code* 0860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	8
Error Suspense Errors	0
Total Errors	8
Divided by Total Entries	16
Error %	50.00%

	Yes	No	N/A
8. Final revision received on 8/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory errors: 1) Revision - various account coding errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0212 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	6
Error %	16.67%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did not note on the Cert. letter that it does not have DT/DF supplemental form, no contact information on the cert. letter; Report 1 debit and credit not equal.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0226 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 debit and credit not equal. Agency sent revised report on 9/19/2013.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0230 *Agency Code* 0860 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	22
Error %	9.09%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 4: Agency changed the pre-printed amount in the "SCO USE ONLY" section of the Report No. 5. These amounts should not be changed! Criteria No. 7: Report No. 1 the Due to and Due From GLs (1410 and 3114) were included with and without the subfunds. Those GL require the subfunds. The GLs w/o subfunds were eliminated from the Report No. 1 before processing.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0320 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1, Debit and Credit not equal.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0330 *Agency Code* 0860 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/7/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0387 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0439 *Agency Code* 0860 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MVEF - expenditures section not completed.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0465 *Agency Code* 0860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0557 *Agency Code* 0860 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0623 *Agency Code* 0860 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	20
Error %	10.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Error: (1) See Page 2 of Report 1. (2) Missing Pending Budget Revision amount and its supporting documentation on Report 5, page 1 of 3).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0860 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0860 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0965 *Agency Code* 0860 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0969 *Agency Code* 0860 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/7/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 0860 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3015 *Agency Code* 0860 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Wrong GL acct, s/b 3115 Report 1, page 2

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3058 *Agency Code* 0860 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	
Total Errors	
Divided by Total Entries	10
Error %	

	Yes	No	N/A
8. Final revision received on 9/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Received reports late. Cursory Error - Was made between something that was marked a debit and sb a credit, spoke with Ramel.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3063 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3065 *Agency Code* 0860 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/27/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3067 *Agency Code* 0860 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3171 *Agency Code* 0860 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/7/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3212 *Agency Code* 0860 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0890 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	104
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/23/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0228 *Agency Code* 0890 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/26/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0890 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0890 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 0890 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3042 *Agency Code* 0890 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3244 *Agency Code* 0890 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6032 *Agency Code* 0890 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0911 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0950 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0467 *Agency Code* 0950 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0630 *Agency Code* 0950 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0950 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

#3 - Consolidated report 7 & 8 not submitted with originals. Subsequently submitted, per SCO request.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 0950 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 0950 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 0954 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0564 *Agency Code* 0954 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 0954 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	8
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3033 *Agency Code* 0954 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0171 *Agency Code* 0956 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0169 *Agency Code* 0959 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0215 *Agency Code* 0965 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0448 *Agency Code* 0968 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0457 *Agency Code* 0968 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	41
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0968 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/23/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3038 *Agency Code* 0968 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/24/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0382 *Agency Code* 0971 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

missing to submit H14, though there is none to report. Since it is new, we didn't count as an error this year. It will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0528 *Agency Code* 0971 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0612 *Agency Code* 0972 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0561 *Agency Code* 0973 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0974 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/24/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0930 *Agency Code* 0974 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0524 *Agency Code* 0975 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0537 *Agency Code* 0976 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0904 *Agency Code* 0977 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6046 *Agency Code* 0977 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6079 *Agency Code* 0977 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8073 *Agency Code* 0977 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0538 *Agency Code* 0978 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0539 *Agency Code* 0979 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0982 *Agency Code* 0983 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0526 *Agency Code* 0985 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 0985 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 0985 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 8/12/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

See original Report 7, page 3 for error. GL 9000 s/b 3510.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9734 *Agency Code* 0985 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9735 *Agency Code* 0985 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0911 *Agency Code* 0989 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0954 *Agency Code* 0989 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1100 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0267 *Agency Code* 1100 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1105 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	9999
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0024 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0069 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	49
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due to/From Supplemental Form has error. Posting on Line item 4 shoud have been to G/L 3115, not G/L 3114.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0093 *Agency Code* 1110 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cert letter listed the H14 but failed to indicate "no actifvity". Will not count as error this year, the first year of implementation.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0108 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due to/From Supplemental Form Prior Year Accruals are not within 10% of Revenues incurred CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0175 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0205 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY Needs Due to/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0210 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0264 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

See Revision Receive Date Needs Due to/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0280 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0295 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

#13 Needs Due to/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0310 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0319 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0326 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Note: On the Material Variance Explanation form there was an error on the CY Revenue amount. The amount stated was 1189130.89 when the actual amount was 1589130.89. We will not count this as an error this year, but in the future this would create a certificate error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0376 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0410 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0492 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0704 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due to / From Supplemental Letter for #13

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0706 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0735 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	44
Error %	2.27%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

Cursory Error - An original adjustment was incorrectly done twice and had to be corrected.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0741 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0755 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0757 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0758 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	44
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0759 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0761 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	44
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

Revision submitted due to abnormal balance created by H14

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0763 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0767 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0770 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	68
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0771 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0773 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due To/From Supplemental Report

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0777 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0779 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	43
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revision Date Needs Due to/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0780 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY Accruals are not within 10% of expenditures incurred in the CY Needs Due To/From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 1110 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 1110 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3017 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revision received late. Needs Due to / From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3039 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3069 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 1110 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3140 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of expenditures incurred in the current year. Needs Due to / From Supplemental Form. Revision not received in time.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3142 *Agency Code* 1110 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Needs Due to / From Supplemental Form. Reports received timely.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9250 *Agency Code* 1110 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0166 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please state on the Cert Letter that H 14 has nothing to report. Next year this will be an error if H 14 is not on the Cert Letter

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0239 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	45
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0305 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0325 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0421 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	38
Error %	2.63%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

zero's are in the amount column on page 3 of 3

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0459 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please state on Cert Letter that H 14 has no activity, it will be an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0582 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0702 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	13
Error Suspense Errors	0
Total Errors	13
Divided by Total Entries	136
Error %	9.56%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

wrong acct numbers, and zero's on page 8 & 9 of Report 1. There are several abnormal balance GL 3114 Due to other funds. (Looks like they should have been recorded as GL 1410 Due from other funds.)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0717 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0750 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

#13- RevisionGL 3115 missing Due to/from Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0752 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revision GL 3115 missing Due To/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0769 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0960 *Agency Code* 1111 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 1111 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	7
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3108 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund. Next year this will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3122 *Agency Code* 1111 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

13 No Due To/From submitted with Revision

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1690 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0217 *Agency Code* 1690 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 1690 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	12
Error %	16.67%

	Yes	No	N/A
8. Final revision received on 10/21/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7 errors: 1140 Balance does not tie to SCO. Due From SMIF was included in incorrect GL account (should be 1410.0681, not 1410.0942)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1700 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 1700 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/6/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No Org code on Cert Letter

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1705 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1730 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	89
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0027 *Agency Code* 1730 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 1730 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0064 *Agency Code* 1730 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0084 *Agency Code* 1730 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/21/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0090 *Agency Code* 1730 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0091 *Agency Code* 1730 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/21/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0122 *Agency Code* 1730 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0167 *Agency Code* 1730 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0200 *Agency Code* 1730 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0242 *Agency Code* 1730 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/19/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0803 *Agency Code* 1730 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0823 *Agency Code* 1730 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0886 *Agency Code* 1730 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. **0942** *Agency Code* **1730** *Fund Type* **N** *Analyst* **Dparker**

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related fund and organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0945 *Agency Code* 1730 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0974 *Agency Code* 1730 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0979 *Agency Code* 1730 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0983 *Agency Code* 1730 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 1730 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	3
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8047 *Agency Code* 1730 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8053 *Agency Code* 1730 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8054 *Agency Code* 1730 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8055 *Agency Code* 1730 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8056 *Agency Code* 1730 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material variance form is required even if all amounts are zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8064 *Agency Code* 1730 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8065 *Agency Code* 1730 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8066 *Agency Code* 1730 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8067 *Agency Code* 1730 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8069 *Agency Code* 1730 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No Due to/from listed on Cert, No Material Variance listed on Cert

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0002 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

on Page 3 is not the right form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0003 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0006 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0026 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	13
Error %	15.38%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Wrong account code and no needed to send report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0328 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0465 *Agency Code* 1760 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0602 *Agency Code* 1760 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0666 *Agency Code* 1760 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	141
Error %	0.71%

	Yes	No	N/A
8. Final revision received on 9/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

the Sub fund 0683 is abolished - do not use

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0739 *Agency Code* 1760 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0768 *Agency Code* 1760 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 1760 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 1760 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No consolidated Reports 7 & 8. Please submit Special Reports with the General Fund. This will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0961 *Agency Code* 1760 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 1760 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on 9/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3090 *Agency Code* 1760 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	299
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3091 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3144 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 9/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3 submitted without annotated backup. (note: report 3 was not needed; document reversed)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3245 *Agency Code* 1760 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6057 *Agency Code* 1760 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9741 *Agency Code* 1760 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 1870 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0113 *Agency Code* 1870 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0214 *Agency Code* 1870 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	89
Error %	2.25%

	Yes	No	N/A
8. Final revision received on 8/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

There are no subsidiary information for GL 1420 and GL 3115 on the Revisions to Accruals and Adjustments to Controller's Accounts.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 1870 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0259 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0615 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0652 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0815 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0820 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0822 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0830 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	82
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0833 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0849 *Agency Code* 1900 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0884 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0885 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0950 *Agency Code* 1900 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 1900 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	12
Error %	8.33%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0835 *Agency Code* 1920 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/15/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8001 *Agency Code* 1920 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	143
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8005 *Agency Code* 1920 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	11
Error %	9.09%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7 - GL 9010 should be GL 9009 - changed on the Report No. 7 (see RED ink).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8041 *Agency Code* 1920 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	4
Error Suspense Errors	0
Total Errors	4
Divided by Total Entries	15
Error %	26.67%

	Yes	No	N/A
8. Final revision received on 10/15/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7. USE GL 9008 for Reimbursements; USE GL 1210 For Deposits in SMIF (temporary investments); USE GL 9000 for Operating Expenses.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 2100 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0081 *Agency Code* 2100 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2100 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 12/16/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The agency did not submit any revision. As per Beverly, SCO-B/L prepared entries on 12/04/2013.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2100 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

SCO requested that the subsidiary for GL 1400 of 06819999 be changed to 068100000.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3036 *Agency Code* 2100 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/24/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	93
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0117 *Agency Code* 2120 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 2150 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0240 *Agency Code* 2150 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0298 *Agency Code* 2150 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	80
Error %	1.25%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Should be 3114.9730 not 3114.0683

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0299 *Agency Code* 2150 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 2150 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0067 *Agency Code* 2180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2180 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 1410.0681 did not match SCO

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 2180 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 2240 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0101 *Agency Code* 2240 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 2240 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0245 *Agency Code* 2240 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0530 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Variance Explanation form expeditures was a dr balance suppose to be cr balance. See attached

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0648 *Agency Code* 2240 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	148
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

There was an overspent appropriation in 2012-001-C by 1745.44.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0714 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0788 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0813 *Agency Code* 2240 *Fund Type* N *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0843 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2240 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0927 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0929 *Agency Code* 2240 *Fund Type* N *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0938 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2240 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0972 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0980 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0984 *Agency Code* 2240 *Fund Type* N *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0985 *Agency Code* 2240 *Fund Type* N *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3006 *Agency Code* 2240 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3144 *Agency Code* 2240 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3165 *Agency Code* 2240 *Fund Type* G *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6037 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Encumbrance entries on manual Report 1 should be submitted with Budgetary/Legal basis financial reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6038 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	60
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Explanations on Material Variance Explanation Form are wrong.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6066 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Certification Letter indicated Financial reports were submitted for F6066402, however no such reports had been received on 8/20/13; no reports submission are actually required for F6066402. For F6066312, Report 6 was submitted, however, on the Cert.Letter it was indicated as "No activity to report".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6067 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	22
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Encumbrance entries on manual Report 1 should be submitted with Budgetary/Legal basis financial reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6068 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6069 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	45
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6070 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Encumbrance entries on manual Report 1 should be submitted with Budgetary/Legal basis financial reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6071 *Agency Code* 2240 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9736 *Agency Code* 2240 *Fund Type* N *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0501 *Agency Code* 2260 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/21/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	50
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0513 *Agency Code* 2260 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0698 *Agency Code* 2260 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Wrong G/L Account used on Report 7. Used GL 8740, should have been 8063. Not marked for an error on this year's certificate, but may be marked wrong on next year if same error should occur.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0916 *Agency Code* 2260 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0400 *Agency Code* 2310 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0317 *Agency Code* 2320 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	60
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Debits and Credits did not balance on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 2600 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 2600 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0046 *Agency Code* 2600 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	54
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0703 *Agency Code* 2600 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6053 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6054 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6055 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6056 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6058 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6059 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6060 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6062 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6063 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6064 *Agency Code* 2600 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0046 *Agency Code* 2640 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due to/Due from forms not included for fund Org code: 2640.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6053 *Agency Code* 2640 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6059 *Agency Code* 2640 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on 8/12/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The copy of original certification letter was not provided on July 31, 2013 but rather a copy was received. The original was was requested and received on August 12, 2013 and noted as revised.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0041 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

12 due to/from form does not list 3114 account, amount $745,967.01

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	6
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 10/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

One cursory error was on Report 3 which had a wrong sub-account for GL 2170-0048414, second cursory error was on another Report 3, where Source Fund was missing for entry to 0042-2660-2012-001-90-F. Two sets of Report 3 entries were submitted in Oct 2013 to correct agency errors, however, one of these entries by the amount of around $16 million could not be processed for Budgetary Legal Reporting.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0045 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0046 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due to/From other funds/Appropriations Supplimentary Information Form Should be noted on the certification letter as "not applicable".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0048 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/1/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	67
Error %	2.99%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The financial reports for this fund was received late on October 1, 2013. 2nd, several subfunds were missing in the report#3 thus creating error suspence. Finally, the GAAP adjusting entry worksheet received was for prior year not current. EML #7 : Omit "-" amounts, multiple accounts coding error on original report # 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0052 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0055 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0061 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due to/From other fudnds/Appropriation Supplementary Information Form mentioned on certification but not provided.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0062 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0183 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0365 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	1
Total Errors	3
Divided by Total Entries	8
Error %	37.50%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

12 due to/from form has 1410 S/B 3114 amount $2,676.50

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0523 *Agency Code* 2660 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0541 *Agency Code* 2660 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0653 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/9/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

On report # 1 fund 0653001, debits not equal credits, thus creating error suspence. Agency was notified and thus revised report # 1 on 9/9/13. EML

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0673 *Agency Code* 2660 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0756 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/9/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

On the report No. 1, form 571 agency 2660, the amount provided on the accounts payable line was $5.8 million credit instead of $50,000 debit. Furthermore, report # 5 sent to SCO shows cash basis balance as of June 30, 2013 of $482,856.36 while year end accruals was $496,781.32 creating an overdraft or overspent appropriation by $13,934.96 and no explanation was given. EML.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2660 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	11
Error %	9.09%

	Yes	No	N/A
8. Final revision received on 10/24/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revenue does not equal expenditures, no Due To/From Form for revision

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2660 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 2660 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 2500 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 2501 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3007 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3008 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3093 *Agency Code* 2660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3107 *Agency Code* 2660 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6043 *Agency Code* 2660 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	5
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 Report of Accruals-wrong Account code for 1420, Report 3 Adj to SCO Accounts-wrong Account code for 1420.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6053 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	72
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6054 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6055 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6056 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency provided report # 3 with unbalance debit and credits twice which resulted in error suspence. EML

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6058 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6059 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6060 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	46
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6062 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6063 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6064 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6072 *Agency Code* 2660 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	38
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/6/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Several pages from report# 5 were missing and the revised ones were received in September 6 2013. EML

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6801 *Agency Code* 2660 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2665 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/13/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6043 *Agency Code* 2665 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	195
Error %	0.51%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3, Pgm, Ele, Com, Task, T all in wrong column. Also 0 filled rest of columns, should have been left blank.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0290 *Agency Code* 2670 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/28/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 2700 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2700 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 2720 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 2720 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	181
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0293 *Agency Code* 2720 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0840 *Agency Code* 2720 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2720 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0903 *Agency Code* 2720 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2720 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	3
Error Suspense Errors	0
Total Errors	3
Divided by Total Entries	15
Error %	20.00%

	Yes	No	N/A
8. Final revision received on 8/26/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

#3: Consolidated Report 7 & 8 required but not submitted. #7: GL 5530 s/b 3500 per py Rept 7; GL 1410.0681 missing for 0942070 and 09420272.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0974 *Agency Code* 2720 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 2740 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	10
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Explanation was provided for the Budget Revision on the Report 5 of appropriation 0001-2740-2008-501-D, and no supporting documentation is needed. EL

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 2740 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	187
Error %	0.53%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 pg 13 of 13 - pgm and type of account are missing for expenditure account 2010.001

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0054 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0064 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0072 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0073 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0107 *Agency Code* 2740 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 2740 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0279 *Agency Code* 2740 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0487 *Agency Code* 2740 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 2740 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0877 *Agency Code* 2740 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 2740 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 2740 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0979 *Agency Code* 2740 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 2740 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3139 *Agency Code* 2740 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3149 *Agency Code* 2740 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8038 *Agency Code* 2740 *Fund Type* N *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0071 *Agency Code* 3110 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3110 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☐	☑
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revived claim schedule did not have supporting documentation. MVEF was completed incorrectly - numbers did not correspond to Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 3110 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No supplemental forms submitted and did not indicate "No activity to report" on the cert. letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3125 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3125 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3125 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	92
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0262 *Agency Code* 3125 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0286 *Agency Code* 3125 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	43
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please see the Material Variance explanation form - experditure. The amount isn't correct. Didn't count errors for this year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0568 *Agency Code* 3125 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	13
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0720 *Agency Code* 3125 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0864 *Agency Code* 3125 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3125 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	18
Error %	11.11%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Do not submit Report 3 Form 576 B for Nongovernmental Cost Funds. Incorrect calculation on Report 3 Form 576 A. No additional batch is processed to correct the $3; immateriality.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3125 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3125 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 5, 6, & 7: Automated batch control report contained errors due to posting to an account not in the ACL or State Accounting System. SCO action is required to clear.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3125 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	44
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3125 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	47
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report #18 was included but listed on the Certificate letter as "No Statement of Changes in Capital Assets Group of Accounts to Report".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3340 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	74
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3340 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3340 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0318 *Agency Code* 3340 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	52
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3340 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3063 *Agency Code* 3340 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3340 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3340 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/13/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please list Special Reports separately, it should include Report 14, 18, 19 and 22. Missing H14 (new) -no activity. Next year will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0033 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	72
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special Report is not correct, it should include 14,18,19 and 22nd statements. H14 missed to submit and report on the cert. letter. We did not count as errors, but it will count as errors next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 3360 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0186 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

On the Certificate Letter, Special Reports should be listed separately. Please see page 34 on Procedure Manual for the starndard format. H14 needs to be listed, though there is no activity. SCO didn't count errors for this year, it will count errors next year. Cursory error: On revision, account type 'T' was misplaced.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0314 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please see page 34 on the Procedure Manual for the correct form. Report 14, 18, 19, and 22 should all be included in the Special Reports. Missing to list H14 - no activity. It will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0381 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	54
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special reports should include Report 14,18, 19 and 22nd. H14 needs to submit. SCO didn't count as errors this year, but it will be counted as errors next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0382 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

missing to submit H14. it will be counted as errors next year. Special reports did not list correctly, it will treat as errors for next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0429 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

it didn't count as an error this year, however Special Reports should include Report 14,18,19 and 22. H14 (new this year) should be reported though there is no activity. It will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0465 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	130
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Certificate format isn't correct - Report H14 should be reported though there is no activity. Special report should be included Report 14, 18, 19, and 22nd. Please read the Procedure Manual on page 34. it didn't count errors this year, but it will count errors next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0479 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special reports should be listed separately. It should include report 14,18,19, and 22. Missed to list H14 - no activity. It will count an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0497 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Certificate format is not correct. 1). Missed to submit Report H14 (new for this year), they did have the reclassification. 2). Special Report didn't list correctly. Please see Procedure Manual - page 34 to get the correct format. It will count an error next year. 3) Not including 3115/1420 reported in Report #3 in the Due To/From Supplemental Form counted against Criteria 13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0853 *Agency Code* 3360 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special reports should include report 14,18,19 and 22nd. Material Variance Report is missing to submit and report on the cert. letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0854 *Agency Code* 3360 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special Reports should be listed separately. Missing Material Variance Explanation Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3360 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	4
Error Suspense Errors	0
Total Errors	4
Divided by Total Entries	12
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 10/8/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Reported GL 5530. Revenues <> Expenditures.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3015 *Agency Code* 3360 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	20
Error %	5.00%

	Yes	No	N/A
8. Final revision received on 8/23/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

14 No footnote in Rpt 7 GL acct 9000 abnormal balance. # 3, H 14 missing, # 7, GL 1410.3015 S/B 1420 # 13, Revision GL 1420 needs Due To/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3062 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1). H14 has no activity(new for this year), need to report. 2). Special Reports didn't list correctly. It will count an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3109 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	43
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Special Reports has been listed separately. However , Reprt 14, 18, 19 and 22 should be included in the Special Reports. Needs to report H14, it didn't count errors this year, but it will count as errors next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3117 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	57
Error %	1.75%

	Yes	No	N/A
8. Final revision received on 8/28/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1) Special Reports didn't list correctly. 2) H14 needs to be submitted and listed on the cert. letter. Will count as errors next year. Error Suspense Error: On revision, account type 'T' was misplaced.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3211 *Agency Code* 3360 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Certificate letter isn't correct. H14 needs to be reported though there is no activity. Special report didn't list correct too. Please read the Procedure Manual on Page 34 to make it correct. It didn't count count as errors this year, however it will count as errors next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9330 *Agency Code* 3360 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The format isn't correct on certificate letter for Special Reports. Please see the Procedure Manual page 35. it will count an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3460 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 is not indicated on the Certificate Letter. Contacted agency, agency will send me another Certificate Letter 8/6.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	56
Error %	1.79%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency over reimbursed (spent more than appropriated 0001-3480- 2012-001) created over draft

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3480 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/28/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0035 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 3480 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0133 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/28/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0141 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/5/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revison of Report 4 received on 9/5/13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0217 *Agency Code* 3480 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No Fund Balance Material Carience Explanation Form Included

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0275 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0336 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0338 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/5/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0867 *Agency Code* 3480 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3480 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/29/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0940 *Agency Code* 3480 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3480 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3480 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	6
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3025 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3046 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	106
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3102 *Agency Code* 3480 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3117 *Agency Code* 3480 *Fund Type* G *Analyst* glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3212 *Agency Code* 3480 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/28/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3480 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6004 *Agency Code* 3480 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3480 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3480 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3480 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/4/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	35
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0100 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	82
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 3500 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3500 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0133 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	215
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did not submit back up document for the TC 24 transaction. Left message to ask for it on 9/13/2013.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0193 *Agency Code* 3500 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0226 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	54
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0269 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0276 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0277 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0278 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0281 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0386 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	41
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0387 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	103
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0558 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0679 *Agency Code* 3500 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Wrong amount used for expenditures on the Material Variance Explanation Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3024 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3065 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	56
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3195 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3202 *Agency Code* 3500 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8020 *Agency Code* 3500 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did have activity and submit the DF/DT supplemental report. The cert. letter is not correct.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/24/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	227
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No backup document for the budget reivisons on report 5 ($19,400,216.00)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3540 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0022 *Agency Code* 3540 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/19/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 3540 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0102 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3540 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Did not indicate Report 7 & 8 "no activity to report".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3540 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0198 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0209 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 3540 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0300 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Certificate Letter was not signed and we only received the supplemental Forms. We received all reports on 8/20/13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3540 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No explanation for GL 9812 with an abnormal balance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0928 *Agency Code* 3540 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3540 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0965 *Agency Code* 3540 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3063 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3117 *Agency Code* 3540 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

H14 attached, no activity. Didn't make the note " none to report" on the cert. letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3120 *Agency Code* 3540 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3144 *Agency Code* 3540 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3212 *Agency Code* 3540 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3540 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: Report 7 shows abnormal balance but supporting documentation and/or footnotes were not provided.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3540 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3540 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/17/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

(1) Please sort submitted reports by subfund. (2) To avoid double posting, don't prepare Form 576 A & B as supporting documentation for Report 3 automated entries; it also helps to indicate "(annotated backup only)" for Report 3 on the certificate letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3560 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/2/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	100
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0034 *Agency Code* 3560 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0212 *Agency Code* 3560 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0320 *Agency Code* 3560 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	53
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did not include report H14 and variance form in the package.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0347 *Agency Code* 3560 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1, Pg 7

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3560 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/23/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: Reports 7 & 8 show abnormal balances without a footnote or supporting documentation.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0943 *Agency Code* 3560 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3560 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	3
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8032 *Agency Code* 3560 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3600 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3600 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	80
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0200 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	231
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/19/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0207 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0211 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0212 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0213 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0219 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 3600 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0320 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0321 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0322 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0382 *Agency Code* 3600 *Fund Type* G *Analyst* glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0384 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0402 *Agency Code* 3600 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0405 *Agency Code* 3600 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 3600 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0546 *Agency Code* 3600 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0643 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3600 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0940 *Agency Code* 3600 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3600 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3103 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	62
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3104 *Agency Code* 3600 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3164 *Agency Code* 3600 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3212 *Agency Code* 3600 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3600 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6027 *Agency Code* 3600 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3600 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3600 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3600 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	87
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8018 *Agency Code* 3600 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8047 *Agency Code* 3600 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3640 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please refer to item #16.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3640 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3640 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0262 *Agency Code* 3640 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	72
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0266 *Agency Code* 3640 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0447 *Agency Code* 3640 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	69
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0786 *Agency Code* 3640 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3640 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1010 *Agency Code* 3640 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3640 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	53
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3640 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3640 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	62
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6052 *Agency Code* 3640 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8011 *Agency Code* 3640 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3680 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 and 7 do not have GL accounts 1410 and 3114, the agency's Certification Letter did not indicate the Due To/From Supplement Report "None activity to report".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 3680 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/10/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	1
Total Errors	2
Divided by Total Entries	51
Error %	3.92%

	Yes	No	N/A
8. Final revision received on 10/22/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did not record $10 million in their CalSRAR financial statement (JEB0015720). Agency should submit Rept 3 (Adjustments to Controller's Accounts) when submited the revised statement instead of the submitting the whole report again. Agency submitted the Material Variance Explanation Form with out detail explanation, had to contact the agency for it.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0559 *Agency Code* 3680 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/1/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0560 *Agency Code* 3680 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/1/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0577 *Agency Code* 3680 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3680 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/1/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3001 *Agency Code* 3680 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3720 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	98
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0371 *Agency Code* 3720 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0565 *Agency Code* 3720 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3720 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3123 *Agency Code* 3720 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3760 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3760 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

SubFund 302 was submitted without a signture on August 16, 2013. Did not receive a signed Certification Letter until 8/23/13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3760 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0262 *Agency Code* 3760 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	75
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0316 *Agency Code* 3760 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0371 *Agency Code* 3760 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0565 *Agency Code* 3760 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0593 *Agency Code* 3760 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0721 *Agency Code* 3760 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0730 *Agency Code* 3760 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0748 *Agency Code* 3760 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0786 *Agency Code* 3760 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3760 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Missing Report 13. Using PY Due To/From Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1010 *Agency Code* 3760 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3760 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6015 *Agency Code* 3760 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3760 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	62
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: Sub Funds 003 & 305 Report 7 submitted without footnotes for abnormal amounts.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3760 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3760 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	55
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/13/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6052 *Agency Code* 3760 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6076 *Agency Code* 3760 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8029 *Agency Code* 3760 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	10
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8047 *Agency Code* 3760 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3780 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	12
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3790 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	48
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3790 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	90
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0061 *Agency Code* 3790 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0062 *Agency Code* 3790 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3790 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0156 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 3790 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0262 *Agency Code* 3790 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	44
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0263 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	134
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0265 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0392 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	236
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0402 *Agency Code* 3790 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0449 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 3790 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0742 *Agency Code* 3790 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0786 *Agency Code* 3790 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0858 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	9
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3790 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0902 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3790 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0952 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	9
Error %	11.11%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Error - Incomplete - reports sent were missing fund 00 see adjustment that was made on 9/20/13

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1010 *Agency Code* 3790 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3077 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3238 *Agency Code* 3790 *Fund Type* G *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3790 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3790 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	117
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3790 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	38
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3790 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	196
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please indicate "(annotated backup only)" for Report 3 on the certificate letter when Report 3 entries are automated and supporting documentation is attached.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6052 *Agency Code* 3790 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8017 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8072 *Agency Code* 3790 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8076 *Agency Code* 3790 *Fund Type* N *Analyst* dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3810 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3810 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	55
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 5: Debits do not equal credits on the H14 - created error suspense.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0941 *Agency Code* 3810 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3810 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3810 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3810 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	38
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3810 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3820 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	43
Error %	

	Yes	No	N/A
8. Final revision received on 7/30/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0914 *Agency Code* 3820 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	7
Error %	

	Yes	No	N/A
8. Final revision received on 8/6/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

submitted the subsidaries on file and updated the DF/DF Supplemental Form on 08/06/13

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3825 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6015 *Agency Code* 3825 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3825 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: For Sub Fund 320, Report 6 is not listed on the certification letter although it was included with the financial statements. Criteria 14: No footnotes were provided on Report 7 or Report 8.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3825 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	48
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3825 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please note that SMIF interest accrual was not reflected on the Statement of Revenue for Fund 6051382.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0104 *Agency Code* 3830 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	22
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3830 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3830 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3830 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	15
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3835 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3014 *Agency Code* 3835 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3835 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3835 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3840 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3840 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	36
Error %	5.56%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Entry placed on wrong line of Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 3840 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Incorrect org. code on the Certificate Letter. Should be 3840 instead of 3560 according to ther reports attached.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3845 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3845 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0005 *Agency Code* 3850 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3850 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0296 *Agency Code* 3850 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3850 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3850 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3855 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	41
Error %	2.44%

	Yes	No	N/A
8. Final revision received on 8/28/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Debits and credits for encumbrance entries on Revision didn't not equal. Also, account type missing on page 2 - error suspense.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3855 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	35
Error %	2.86%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Errors: (1) Please note that revenue accrual should be reflected on the Statement of Revenue (Report # 4) (2) GL code was input incorrectly on Due To/From Funds/Appropriations Supplementary Information Form for Sub fund 015.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	5
Total Errors	7
Divided by Total Entries	49
Error %	14.29%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1). Report 5 for Disbursement 2011-001, the total expenditure and appropriation balance do not agree with the Reporting System. 2). Agency's Report of Accurals to Controller's Accounts didn't input "Block" #, and Reimbursement didn't have "Source Fund".

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0050 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cert letter needs to list H14 - no activitiy. It will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3860 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3860 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0144 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	1
Total Errors	2
Divided by Total Entries	4
Error %	50.00%

	Yes	No	N/A
8. Final revision received on 8/13/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1). 2170 account code should not have subaccount. 2). Duplicate entries for 2170.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0176 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 3860 *Fund Type* G *Analyst* snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0244 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0402 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0403 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0404 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0409 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0413 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0415 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0416 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0444 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0445 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0446 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0465 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0502 *Agency Code* 3860 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	53
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0506 *Agency Code* 3860 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	46
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 7 Deferred charges has a credit balance. SCO had received the explanation after requesting on FY 10/11. please make the note explanation per year for supporting document.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0507 *Agency Code* 3860 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0543 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0544 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	12
Error %	16.67%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Error: (1) Report 1D (page 3 of 3) shows a Program number but should have been submitted blank.
(2) Adjusting entries were not sumbitted to make the fund balance zero. Agency was notified in prior year to complete the entries.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0691 *Agency Code* 3860 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	43
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0707 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0740 *Agency Code* 3860 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0744 *Agency Code* 3860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0786 *Agency Code* 3860 *Fund Type* B *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0790 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0793 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3860 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	3
Total Errors	3
Divided by Total Entries	12
Error %	25.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Information reported in Report 3 was included in Report 7. Report 3 should be stated "annotated backup only". FTF uses modified accrual basis of accounting, long-term assets and its contra-account; GL 2310, 2341, & 5200, must not be reported in B/L basis.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0940 *Agency Code* 3860 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3860 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit Special Reports with the General Fund. This will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3057 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	14
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

on material variance explanation form, as to Reveune for FY 12/13, the amount entered was not correct. It should be from Report 7. didn't count as an error this year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3100 *Agency Code* 3860 *Fund Type* N *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

pleasse eliminate Intra- transfer in and transfer out on the report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3210 *Agency Code* 3860 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6002 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6005 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6006 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6007 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6008 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6010 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6015 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6023 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6025 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6026 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6027 *Agency Code* 3860 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3860 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3860 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	6
Error Suspense Errors	0
Total Errors	6
Divided by Total Entries	56
Error %	10.71%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERRORS: (1) Account type was missing (Report #1); (2) Source Fund should be blank for "D" account (Report #3); (3) Column header for Revenue Code should be "REV/OBJ". (4) Not explaining abnormal balance in GLA 9812 for subfund 6051403 counts against criteria 14.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6052 *Agency Code* 3860 *Fund Type* B *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	176
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/23/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3875 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	28
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3875 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3875 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	1
Total Errors	2
Divided by Total Entries	6
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 10/4/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Erroneous reporting GL 6297 in the original submission.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3885 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	75
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3885 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0402 *Agency Code* 3885 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0405 *Agency Code* 3885 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Certification Letter states no activity for Report H14 but one should have been submitted. Will not be counted against agency this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0546 *Agency Code* 3885 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3885 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3885 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 3900 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/19/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	134
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3900 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/18/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	65
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency submitted revision which is not necessary and used wrong account (5570), transaction has already processed at CalSTAR. We will not count as error this time, but will next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0133 *Agency Code* 3900 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0421 *Agency Code* 3900 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund. Next year it will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0434 *Agency Code* 3900 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3900 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/18/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	3
Error Suspense Errors	0
Total Errors	3
Divided by Total Entries	10
Error %	30.00%

	Yes	No	N/A
8. Final revision received on 10/9/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Errors - 1) Cash GL 1140 did not agree with SCO Account 2) Revenues <> Expenditures 3) Submitted Report 3 Form 576 A (Appropriation Level for Nongovernmental Cost Fund)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3070 *Agency Code* 3900 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/29/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3119 *Agency Code* 3900 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on 9/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency submitted revisions to it's financial statement. Contacted agency to provide the right account but did not receive response.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3228 *Agency Code* 3900 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6053 *Agency Code* 3900 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6054 *Agency Code* 3900 *Fund Type* B *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 3930 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	98
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3930 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0168 *Agency Code* 3930 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0399 *Agency Code* 3930 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0775 *Agency Code* 3930 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3930 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3930 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	38
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0025 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 3940 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3940 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0193 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	59
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Incorrect amount on MVEF - please use Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0212 *Agency Code* 3940 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not double side the Certification Letter next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0225 *Agency Code* 3940 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 3940 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0387 *Agency Code* 3940 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0402 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: SubFund 322 and SubFund 405 Report 7 was submitted showing abnormal balances without supporting documentation and/or footnotes.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0416 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0417 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0418 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0419 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: Report 7 shows an abnormal balance in GLAN 9000 but no detailed footnotes were submitted until 8/27/13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0422 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0423 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0424 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0436 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0439 *Agency Code* 3940 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	198
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0475 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0482 *Agency Code* 3940 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0617 *Agency Code* 3940 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0679 *Agency Code* 3940 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	34
Error %	2.94%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Posted a Report 3 item to a detail account. Can only post to a GL account for Non-Governmental Cost Funds.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0737 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0740 *Agency Code* 3940 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0744 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0764 *Agency Code* 3940 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3940 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/20/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3 must be listed on the Certification Letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 3940 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 3940 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3058 *Agency Code* 3940 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	26
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of expenditures incurred in the current year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3134 *Agency Code* 3940 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	12
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report received timely.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3145 *Agency Code* 3940 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	17
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of expenditures incurred in the current year. Budgetary Reports received timely.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3147 *Agency Code* 3940 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	12
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3160 *Agency Code* 3940 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3212 *Agency Code* 3940 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6012 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6013 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6016 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6017 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6019 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6020 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6021 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6022 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6024 *Agency Code* 3940 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 3940 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 3940 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	70
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 3940 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	32
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8026 *Agency Code* 3940 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8028 *Agency Code* 3940 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9739 *Agency Code* 3940 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	48
Error %	2.08%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please answer the question "why" expenditures have increased on Material Variance Explanation Form. Also, subsidiary code missing for GL 3410 on Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0014 *Agency Code* 3960 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	91
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Explanation Form: The expenditure amount for CY didn't match the Report 7. Please see calculator tape for the items that should be included. Thx JR

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0018 *Agency Code* 3960 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 3960 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	41
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0058 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0059 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0065 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0080 *Agency Code* 3960 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0100 *Agency Code* 3960 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	59
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3960 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0294 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0456 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0458 *Agency Code* 3960 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0557 *Agency Code* 3960 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	68
Error %	1.47%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1, page 3 - 1410.0420 does not exist.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0572 *Agency Code* 3960 *Fund Type* N *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3960 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1003 *Agency Code* 3960 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3035 *Agency Code* 3960 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3065 *Agency Code* 3960 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3084 *Agency Code* 3960 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	14
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of expenditures incurred in the current year. PY accruals are not within 10% of revenues realized in the current year. Needs Due to / From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3114 *Agency Code* 3960 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 7505 *Agency Code* 3960 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 3980 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	106
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0028 *Agency Code* 3980 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 3980 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0080 *Agency Code* 3980 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0100 *Agency Code* 3980 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	45
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3 not listed on the Certification Letter. Report 3 needs to be listed regardless of activity or not. See examples on pages 34 of the SCO's Budgetary Legal Year End Financial Reports Procedure Manual.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 3980 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	31
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 3980 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	45
Error %	2.22%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

See item #7; expenditure workpaper not reconcilied.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 3980 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0320 *Agency Code* 3980 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

#7 CSYDB3 -1, PG 37 Amount not equal to SCO

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0387 *Agency Code* 3980 *Fund Type* G *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	40
Error %	2.50%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency's expenditure reports do not match the SCO's reports. Agency did not include their P/Y revision.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0462 *Agency Code* 3980 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0557 *Agency Code* 3980 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 3980 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3056 *Agency Code* 3980 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	72
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3114 *Agency Code* 3980 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4100 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4120 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	56
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0194 *Agency Code* 4120 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0312 *Agency Code* 4120 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4120 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3027 *Agency Code* 4120 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3137 *Agency Code* 4120 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/21/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	29
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 7/31/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No H14 listed on certification. Not counted against them due to it being their first year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0121 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	111
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 not listed on Certification Letter although a report was submitted. Will not be counted this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0143 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	102
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 not listed on Certification Letter although a report was submitted. Will not be counted this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0181 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 not listed on Certification Letter although nothing to report. Not counted this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0518 *Agency Code* 4140 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0829 *Agency Code* 4140 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	20
Error %	5.00%

	Yes	No	N/A
8. Final revision received on 8/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 7: Wrong subaccount code used on revision. Should be preceded by a 0 (041400).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4140 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3064 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 not listed on Certification Letter although nothing to report. Not counted this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3068 *Agency Code* 4140 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report H14 not listed on Certification Letter although nothing to report. Not counted this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4140 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency did NOT submit report 18 which they should have. Report H14 is not listed on the cert. letter. This won't count as an error for this year since it is a new requirement.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8014 *Agency Code* 4140 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8034 *Agency Code* 4140 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Spoke with Phil at OSHPD, will correct Report 3 on Certification Letter to state "No Activity" in the future. Phil emailed a letter on 8/14/13 (prior to 8/20 deadline) in lieu of a revised Certification Letter this year. Will not count against agency this fiscal year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4150 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0933 *Agency Code* 4150 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	115
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3133 *Agency Code* 4150 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4170 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	118
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0289 *Agency Code* 4170 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4170 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0939 *Agency Code* 4170 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Per the Year-End Financial Reports Procedure Manual, the Material Variance Explanation Form is required for each shared and non-shared fund submitting year-end financial reports to the SCO. Since you noted on your Cert Letter that there was not activity, we will not charge you with and error this year, but please send the form next year even if it is blank. Thanks.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4170 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4170 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3167 *Agency Code* 4170 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4180 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0886 *Agency Code* 4180 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4180 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4180 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit Special Reports with the General Fund. This will count as an error next year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0983 *Agency Code* 4185 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	4
Error Suspense Errors	0
Total Errors	4
Divided by Total Entries	90
Error %	4.44%

	Yes	No	N/A
8. Final revision received on 8/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 2: The contact phone number on the certification letter was disconnected as of July 1, 2013 do to the reorg. Require a valid phone number on certification letter. Criteria 5: CALSTARS automated reports submitted did not equal. Criteria 6: SCO required to assist in clearing up CALSTARS submitted errors. Criteria 7: Revisions submitted had incorrect account numbers used. Criteria 14: Revisions submitted did not have supporting footnotes for accounts with abnormal balances.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0139 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0243 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0367 *Agency Code* 4200 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0816 *Agency Code* 4200 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4200 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	21
Error %	4.76%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error: Due From Other Appropriations Discrepancy

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0977 *Agency Code* 4200 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3019 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Certification letter shows Report H14 should have been included with the financial statements but it was not included. If there is no activity, it must be stated as "No Activity" on the certification letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4200 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3110 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3113 *Agency Code* 4200 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/3/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0585 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0623 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0631 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0634 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0636 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0637 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0638 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	15
Error %	6.67%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 15 not received until 8/26/13. Error: Wrong GL used on Report 18. GL 2410 must be at the lowest level. This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0639 *Agency Code* 4250 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	28
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund/agency is part of the 2012-13 Governor's Reorganization Plan and is therefore exempt from criteria numbers 9 and 10 for the 2012-13 reporting year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	8
Error Suspense Errors	2
Total Errors	10
Divided by Total Entries	94
Error %	10.64%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please use an updated form for Report 1 detail page with Rev/Obj column header. Report 1 - 2 wrong account numbers, "0" present in amount, and three amounts entered on wrong lines. Report 3 - Block code is not needed for those items. Errors on some Report 5's June 30 balances which do not match with the balance posted on SCO website. Report 7 doesn't have footnote explanation for abnormal balance. The GL used in the Due To/Due From supplemental form should be GL 1410/1420/3114/3115.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0009 *Agency Code* 4260 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No.3 - submitted H14 but it was not required, as the Report No. 1 was submitted manually.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0080 *Agency Code* 4260 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0201 *Agency Code* 4260 *Fund Type* G *Analyst* jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The revised accrual reports were received "after" SCO posted the adjustment. See blue FAM dated 9/27/2013. The revised Report 5 was not submitted with the revised statements. On the 571E form, GL 1410 should follow with subsidiary fund number, not org number.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0232 *Agency Code* 4260 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0233 *Agency Code* 4260 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0236 *Agency Code* 4260 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	13
Error %	7.69%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7: No subfund required for GL 1420.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0555 *Agency Code* 4260 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0693 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0834 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/1/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 3114 is not reported on the Due From/To Supplemental Form. Agency revised Due To/Due From to include the GL 3114 and received in SCO office on Oct 1, 2013.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0865 *Agency Code* 4260 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4260 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	13
Error %	7.69%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

FTF is a nongovernmental cost fund, Form 576 B must not be used. Fund 0632 was abolished since July 2005. Reporting 3114.0632 is an error. The agency was informed in Nov 2012 to change GL 3114.0632 to GL 3114.9730.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0912 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4260 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4260 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	3
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3079 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 Detail form is not correct. It doesn't have Rev/Obj column heading.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	2
Total Errors	3
Divided by Total Entries	12
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 11/19/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Form 571C used is not an updated form-no Rev/Obj column heading. Revenue accounts should not have Reference. The CY accrual amount for 2011-3085-001D is reported incorrectly on Report 5. The Material Variance Explanation form is missing Transfer-Out section. The CY Expenditure and Revenue amounts are reported on the wrong section where Expenditure amount is reported in Revenue section and Revenue amount is reported in Expenditure section.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3096 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 column heading Rev/Obj is missing.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3097 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 column heading Rev/Obj is missing. Report 5 PY Accrual was reported on the CY Accrual line. Note: The total on Report 1 page 2 is not correct. The GL used to report Due To should be at 1410/1420 and 3114/3115 level (not 1400 or 3110).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3113 *Agency Code* 4260 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	14
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3156 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 page 1: Subsidiary info for GLAN 1410 is 4-digit fund number. You do not need to put three zeroes after the fund number. Report 1 page 3: Please use the correct form with Rev/Obj column heading.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3158 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	7
Error %	14.29%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The Rev/Obj column heading is not on the Report 1 Detail page . Report 5's CY accrual for 4260-2011-611 should be zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3167 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 column heading Rev/Obj is missing. Material Variance Explanation Form is incomplete. The Transfer Out section is missing.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3168 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3172 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3201 *Agency Code* 4260 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Reports 5 and 15 are listed but not received. On 8/27/2013, Agency submitted Report 5 and indicated "No Activity to Report" for Report 15.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 7502 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 7503 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8033 *Agency Code* 4260 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please use GL 1410 or 1420 when reporting Due from other fund or Due from other appropriation, respectively.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	356
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0004 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0007 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0009 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0029 *Agency Code* 4265 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 4265 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0066 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 18 is not submitted. Instead, agency submitted report 8 for Fund 0997.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0070 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0074 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0075 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0076 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0080 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0082 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	41
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0098 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0099 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0106 *Agency Code* 4265 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0115 *Agency Code* 4265 *Fund Type* G *Analyst* jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0116 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0129 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0143 *Agency Code* 4265 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0174 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0177 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0179 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0203 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	55
Error %	1.82%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7: Revision entry received on 8/19 - GL 3114 was missing subfund

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0231 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0232 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0233 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0234 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0235 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0236 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 15: No supporting documentation received for increase to appropriation 1990-510-Cat 16 for $6,562,000.00

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0247 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0260 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0272 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0279 *Agency Code* 4265 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0306 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0335 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0478 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0557 *Agency Code* 4265 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0589 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0622 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0625 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0626 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0628 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0629 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	60
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0642 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0671 *Agency Code* 4265 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0672 *Agency Code* 4265 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0823 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0848 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4265 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	30
Error %	3.33%

	Yes	No	N/A
8. Final revision received on 10/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 1140 discrepancy. 3 Report 18s missing for fund 0890. Please consolidate all 0890 Report 18s into one report next year. There should only be one Report 18 per fund.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4265 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	16
Error %	12.50%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Consolidated Report 7 and 8 were not submitted. Cash and SMIF balances reported were incorrect and corrected by SCO.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 1017 *Agency Code* 4265 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3018 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3020 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3023 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3074 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3080 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3081 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4265 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 18 had balances but not included. Please do NOT staple reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3098 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3111 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3114 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on 9/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7: On the Revised statements, the revenue account was in the wrong field on the Revised Report No. 1 (From 571F).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3155 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3157 *Agency Code* 4265 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6001 *Agency Code* 4265 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6031 *Agency Code* 4265 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	39
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6051 *Agency Code* 4265 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	50
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: CSYDB3-1 content pages missing for Fd 6051386 (error waived due to no other error)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 7500 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8015 *Agency Code* 4265 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do NOT staple the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8025 *Agency Code* 4265 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8053 *Agency Code* 4265 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4270 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/1/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	7
Error %	28.57%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 2: Agency name and org code incorrect on certification letter. Criteria 3: Report 18 had balances but was not included. Criteria 7: See Report 1 page 2 and 3. Criteria 16: Although certification letter states no activity for the Material Variance Explanation Form, a form must still be submitted because amounts were reported on Report 7. Criteria 12: Certification Letter states no activity for Due To/From Supplementary Form but information is reported on Report 1 showing otherwise.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4280 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	1
Total Errors	2
Divided by Total Entries	28
Error %	7.14%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Critieria 3: Report 18 had balances but was not included. Criteria 5: Automated CALSTARS report not equal. Criteria 6: Unable to verify authority for pending reopening of appropriations shown on Report 5; SCO must remove pending appropriations and reverse CY accruals. Criteria 7: CALSTARS report not equal and errors on Report 5 pg. 10. Criteria 15: Pending Budget Revisions showing on Report 5 but supporting documentation was not provided. Criteria 16: Material Variance Form was included without a required explanation for the variance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0232 *Agency Code* 4280 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0233 *Agency Code* 4280 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0236 *Agency Code* 4280 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 16: The form was received but a "YES" was not explained.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0309 *Agency Code* 4280 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 16: Material Variance Form was included without a required explanation for the variance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0313 *Agency Code* 4280 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	3
Error Suspense Errors	0
Total Errors	3
Divided by Total Entries	29
Error %	10.34%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Report 18 had balances but was not included. Criteria 7: See Report 1 for the three cursory errors. Criteria 16: Material Variance Form was included but without a required explanation for variance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0555 *Agency Code* 4280 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 16: Material Variance Form was included without the required explanation for the variance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4280 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3 has no activity to report.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3055 *Agency Code* 4280 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4280 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3133 *Agency Code* 4280 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Note: Criteria No. 16 - form was received, but was not completed appropriately. No explanation was given for the variance. Department was emailed and an explanation was requested (9/12/13)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3156 *Agency Code* 4280 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	14
Error %	7.14%

	Yes	No	N/A
8. Final revision received on 10/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revised Report 1 is missing Program number. Report 1 has two page 5 of 5, debit does not equal credit, not agree with report 2 and 15. Report 15 has transpose error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8500 *Agency Code* 4280 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/25/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4310 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	6
Total Errors	8
Divided by Total Entries	226
Error %	3.54%

	Yes	No	N/A
8. Final revision received on 11/7/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Revised Accrual 571E GL account is incorrect; 571F doesn't have Org code. Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0172 *Agency Code* 4310 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The explanation for the Expenditure variance is not acceptable. Emailed agency for more detail. Please do not hole punch the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0496 *Agency Code* 4310 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not hole punch the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4310 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/14/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4310 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4310 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4330 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

H14 and Material Variance Explanation supplemental form are not listed on the cert. letter and not submitted or indicated "No Activity". Report 7 has no explanation for abnormal balance.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4350 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	74
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Reports 7, 8, and Material Variance Explanation form are listed on the cert. letter but not attached. Please footnote the A/O#, B/R#, and/or Letter# correctly on the footnote. Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4350 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Report 7 was not included with the financial statements.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4350 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	7
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4370 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	73
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Explanation form is listed on the cert. letter but not attached. The Pending Budget Revision for 2011-003-20-D (AO 13-034B) is not attached. All pending AO and letters have to be processed by State Accounting before submitting with Year-End statements. Please use the updated Due To/Due From supplemental form posted on the SCO website. Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4370 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	2
Total Errors	2
Divided by Total Entries	4
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error: Due From Other Appropriations Discrepancy

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4370 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4370 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	7
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4390 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	2
Total Errors	2
Divided by Total Entries	92
Error %	2.17%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Explanation form is listed on the cert. letter but not attached. Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4390 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4390 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Report 7 was not included with financial statements.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4390 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/16/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	8
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4400 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	83
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

For some CY adjustments, there are no supporting documents attached. Please footnote AO# and/or letter # on the year-end statements. Please use the updated format of the Due To/Due From supplemental form posted on SCO website. The Material Variance Explanation form is listed but not attached to the year-end statements. Please do not hole punch the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4400 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/18/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4400 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4400 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	4
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Errors: Beginning balance does not include Investments in Time Deposits and the Fund Balance was off by $9.00

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4430 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	69
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The Material Variance supplementary form is listed on the cert. letter but not attached. Please footnote the document number on the CSYDB3-1 for the pending allocation and the CY adjustment. Please use the "updated" Due To/Due From Supplemental form posted on SCO website. Please do not hole punch reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4430 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/17/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4440 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4450 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on 8/12/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 13. There were accruals posted to GL 3115, but they were not were included on the Supplemental form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0872 *Agency Code* 4450 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	6
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 10/11/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 7: Agency submitted revised report 571F in error. Revised report 571E missing an entry SCO had to input.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0873 *Agency Code* 4450 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4450 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4450 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4470 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on 8/29/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Supplemental Reports were not listed on the Certification Letter nor were they included with the reports. They were received late on 8/29/13. Also, an H14 Report was received on 8/29/2013.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4470 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	4
Error %	25.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Error - PY ending balance was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4490 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4490 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	6
Error %	33.33%

	Yes	No	N/A
8. Final revision received on 8/9/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 7 : Wrong GL used; entry s/b to 8000/3500, not 8000/5530 (see email correspondence).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4490 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4500 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 15. The documentation for the automated TC-24 entry was not included. (0001-4500-2012-011-30)
Incorrect GL used on Report 18. GL 2410 should be at lowest level.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 4500 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Form not listed or included.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4500 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	8
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4510 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/24/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4510 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	7
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4520 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL on report 18 incorrect. GL 2441 s/b 2411. Will not count as an error for this year only. Dparker

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4530 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	30
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 6: Posted to GL 3114.0632. 0632 is abolished fund. Necesssary to contact department to find out the correct subsidiary fund to post to. Online correction made.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4540 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria No. 3: The new H14 - Encumbrance GL Liability Reclassification Report for SCO was not included on the Cert Letter. Must include whether there is anything to report or not. Not counted as error this year, the first year of implementation. Criteria No. 13: There was an accrual against GL 3115 but it was not listed on the Supplemental form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 4540 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 4550 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency accrued a credit to a reverted appropropriation. Should have posted the credit to Refunds to Reverted Appropriations - R 0500000. SCO reclassified.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 4560 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	3
Total Errors	3
Divided by Total Entries	32
Error %	9.38%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

4560-3085-2012-001-97D is not a valid appropriation. This caused error suspense file in SCO's system. Per Agency's email to move the accrual to 4560-3085-2012-001-15D.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4700 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 4800 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/15/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Used PY Fund Balance Variance Explanation Form. Does not count as an error this year.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3175 *Agency Code* 4800 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5160 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	4
Error Suspense Errors	0
Total Errors	4
Divided by Total Entries	58
Error %	6.90%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 - GL 1410 instead of 1420 was used for Due to Other Appropriations. Used abolished subsidiary for GLs 1730.0632 and 5330.0632

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0311 *Agency Code* 5160 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/11/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0600 *Agency Code* 5160 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0610 *Agency Code* 5160 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0665 *Agency Code* 5160 *Fund Type* N *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0846 *Agency Code* 5160 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5160 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	11
Error %	9.09%

	Yes	No	N/A
8. Final revision received on 9/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Originally reported with GL 1140 discrepancy. Report 3 was submitted 09/30/2013 to adjust GL 1140.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 5160 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 5160 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	8
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9727 *Agency Code* 5160 *Fund Type* N *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/22/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5170 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5170 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5175 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	99
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5175 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	22
Error %	4.55%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error: GL 3114.0998

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8004 *Agency Code* 5175 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8031 *Agency Code* 5175 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9726 *Agency Code* 5175 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please remove GL 2491 from Report 18.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0122 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0131 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0163 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0270 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0271 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0279 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0287 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0696 *Agency Code* 5180 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0803 *Agency Code* 5180 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5180 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 3s are necessary to 1) reverse Revenues and Expenditures recognized PY 2) adjust GL 1140 to SCO Account

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 5180 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 5180 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Confirmed with Agency that there is no Report 22 for Fund 3085. Instead of stating "submitted with fund 0001", agency should indicate "No Activity" on the cert. letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3099 *Agency Code* 5180 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8004 *Agency Code* 5180 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8023 *Agency Code* 5180 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8065 *Agency Code* 5180 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5225 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	130
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0682 *Agency Code* 5225 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0746 *Agency Code* 5225 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0747 *Agency Code* 5225 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0751 *Agency Code* 5225 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0796 *Agency Code* 5225 *Fund Type* B *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0831 *Agency Code* 5225 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5225 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0917 *Agency Code* 5225 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	1
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Accumulated Amortization - Intangible Assets was posted at Level 2 of the General Ledger Accounts - 2490 in the UCM. This amount should posted at a lower level (Level 3 in the UCM).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 5225 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 5225 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	13
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3115 *Agency Code* 5225 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8059 *Agency Code* 5225 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on 8/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Abnormal expenditure balance not explained on 7 or 15.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 5226 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5227 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	63
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0170 *Agency Code* 5227 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0214 *Agency Code* 5227 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5227 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	14
Error %	7.14%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error: Reported GL 5530

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 5227 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3149 *Agency Code* 5227 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 5241 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5420 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/26/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on 10/15/2013 . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0678 *Agency Code* 5420 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/16/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	80
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not staple reports. Reports 18,19 and 22 missing from Certification Letter. Agency told to include on Certification letter for next FY.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 5420 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/16/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 3: Special Reports and Supplemental Forms were not noted on cert letter. Critera 4: Incorrect formatting on cert letter. Criteria 16: Material Variance Form not included with financial reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 5990 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 5990 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Not listing correct agency name. Not listing Report 13.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	487
Error %	0.21%

	Yes	No	N/A
8. Final revision received on 8/21/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: Missing Source Fund code on one of the "F" account entry.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0030 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 6100 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0178 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0231 *Agency Code* 6100 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0342 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	28
Error %	3.57%

	Yes	No	N/A
8. Final revision received on 8/21/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☑	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: On Form 571F, revenue code was input under SOURCE FUND column.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0349 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0606 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	13
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0620 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0661 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0687 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0812 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	3
Error Suspense Errors	0
Total Errors	3
Divided by Total Entries	6
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: On Report #3, GLA for Due To Other Fund is 3114.XXXX, instead of 3110.XXXX. (This error is waived as it is the only error that would have disqualified Agency for reward certificate.) BUT, NO EXCEPTION NEXT YEAR.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6100 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	1
Total Errors	1
Divided by Total Entries	24
Error %	4.17%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No sub fund for GL acct 1140

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6100 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0955 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: On Report #3, GLA for Due To Other Fund is 3114.XXXX, instead of 3110.XXXX. (This error is waived as it is the only error that would have disqualified Agency for reward certificate.) BUT, NO EXCEPTION NEXT YEAR.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 6100 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please do not holepunch the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3170 *Agency Code* 6100 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3207 *Agency Code* 6100 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6057 *Agency Code* 6100 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8000 *Agency Code* 6100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8074 *Agency Code* 6100 *Fund Type* N *Analyst* dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8075 *Agency Code* 6100 *Fund Type* N *Analyst* dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8077 *Agency Code* 6100 *Fund Type* N *Analyst* dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8074 *Agency Code* 6110 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 3114.6100 on Report 3 s/b 3115

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8075 *Agency Code* 6110 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 3114.6100 on Report 3 s/b GL 3115

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8077 *Agency Code* 6110 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL 3114.6100 s/b 3115

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6120 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	115
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0020 *Agency Code* 6120 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0483 *Agency Code* 6120 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0794 *Agency Code* 6120 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6120 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6120 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 6120 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6000 *Agency Code* 6120 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 14: Reports 7 & 8 for Sub Fund 001 showing abnormal amounts without supporting documentation or footnotes.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6029 *Agency Code* 6120 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8058 *Agency Code* 6120 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Amounts for revenue on Report 7 but no Material Variance Form was submitted. Form should be submitted even if an explanation is not required.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 6120 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

For Non-Governmental Cost Fund, Report 6 is not required on the cert. letter. Please refer to the cert. letter sample on the B/L Year-End Procedure Manual.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6125 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6200 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	64
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1) When it is automated and no other manual Report No. 3 submitted, please add on the certificate letter, "(annotated backup only)" under Description of Report No. 3. 2) Not including "SUBSIDIARIES ON FILE" report with Report 7 & 8 was not counted against criteria 3 THIS YEAR ONLY.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6200 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 6200 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6036 *Agency Code* 6200 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6240 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	73
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1) Please tear report pages apart. Thanks. 2) When it is automated and no other manual Report No. 3 submitted, please indicate on the certificate letter, "(annotated backup only)" under Description.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6240 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Email for Director and Accounting Officer not included

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 6240 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6036 *Agency Code* 6240 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6044 *Agency Code* 6240 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 5 not listed or included. H14 does not need to be listed for non-automated calstars agencies.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6250 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	56
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1) Not including "SUBSIDIARIES ON FILE" report with Report 7 & 8 was not counted against criteria 3 THIS YEAR ONLY. 2) Item or amount listed on the DueTo/From Supplemental Form should match what is reported on CSYDB3-1 and Report #7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 6250 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	2
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6036 *Agency Code* 6250 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6044 *Agency Code* 6250 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6255 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please refer to SCO's "Year-End Financial Reports Procedure Manual Budgetary/Legal Basis For the Fiscal Year Ended June 30, 2013", Pg 53-55, for the requirement of MATERIAL VARIANCE EXPLANATION FORM. Not including it will count as error NEXT YEAR.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6255 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Supplemental Form was not listed or included.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6260 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

1) When there is no amount on the Report #4, please indicate so on the certificate letter. Thanks. 2) Please note that Subsidiary Org for GLA 3114 was not filled in correctly on the Due To/From Supplemental Form. This will not count as error FOR THIS YEAR ONLY.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6330 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/28/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The agency returned money to the Federal Government.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6350 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	3
Error Suspense Errors	0
Total Errors	3
Divided by Total Entries	2
Error %	150.00%

	Yes	No	N/A
8. Final revision received on 7/31/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please note errors on Report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0119 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	14
Error %	7.14%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Fund no. on Rept 1, pg 3 for 0119305 was "0119001"

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0344 *Agency Code* 6350 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/22/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0345 *Agency Code* 6350 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit a variance form, even if there are no amounts to report.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0739 *Agency Code* 6350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/26/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0745 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/22/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 16: Fund 0745000-Although certification letter states there was no activity to report, a material variance form must be submitted even if the amounts are zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0765 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/22/201 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 16: 0765000 & 0765400-Although the certification letter states that there was no activity to report, a material variance form must be included even if the amounts are zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0776 *Agency Code* 6350 *Fund Type* B *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0863 *Agency Code* 6350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0956 *Agency Code* 6350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	5
Error %	20.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Error on Report 7 - GL 9812 should not have a subsidiary GL.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0961 *Agency Code* 6350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 11/15/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency 1760's GL 9010 amounts were included. These should only be reported by 1760. Deferred portion of Repayments in Excess of Debt Service should be accrued since it still applies to the 2012/13 FY.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3082 *Agency Code* 6350 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

You do not need to submit pages of Report 1 that do not have amounts.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6036 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6044 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	37
Error %	2.70%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Pg 3, Report 1, Fund 6044001: GL account missing. 6044000: Material Variance Form not included.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6057 *Agency Code* 6350 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/23/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6360 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0407 *Agency Code* 6360 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/25/201 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	56
Error %	3.57%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Criteria 7: See Report 1 pages 1 and 2; See Report 3 pages 2 and 3. Criteria 13: See Due To/From Other Funds form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0408 *Agency Code* 6360 *Fund Type* G *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/3/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6360 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Submit Fund Balance Form even the amounts are zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6420 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6420 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6047 *Agency Code* 6445 *Fund Type* B *Analyst* Cli-Szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	78
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/10/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☑	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Supporting documentations were not provided for pending budget revisions on CSYDB3-1 for subfunds 101,300,303,305,306,310,313,315,322,360,368,and 371.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6610 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6620 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0505 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0573 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0574 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0575 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0576 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0578 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	9
Error %	11.11%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

zero were left off on the amounts for GL 1210 & 9842 example: 125.00

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0839 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on _____ . Was that on or before the due date?	☐	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☐
4. Authorized report format was used.....	☐	☐	☐
5. Debits equal credits.....	☐	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on _____ . Before due date listed in Criteria 1?	☐	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☐
16. Fund Balance Variance Explanation Form included	☐	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0947 *Agency Code* 6620 *Fund Type* N *Analyst* anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☐	☐	☑
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0948 *Agency Code* 6620 *Fund Type* N *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	128
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6028 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6620 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6650 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6650 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6650 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6660 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6660 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6660 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6670 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6028 *Agency Code* 6670 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6670 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency post GL 3790 in Bond Fund and should be reclassed to A/P, Due to Other Funds, Due to Other Gov't or PMIA Loans Payable.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6670 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6680 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6680 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6680 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6690 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6690 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6028 *Agency Code* 6690 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6690 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6690 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6700 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6700 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6710 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6720 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6720 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6720 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6720 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6730 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6730 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6730 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6730 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6740 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6740 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6750 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6750 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6028 *Agency Code* 6750 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/22/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6750 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6750 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6752 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6756 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

amounts reported on material variance, expenditures are different from amounts reported on SAM99 PY & CY.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6756 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6760 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/24/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6760 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/24/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6770 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6770 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6770 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6780 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6780 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6780 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6790 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/23/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6790 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/23/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6800 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6800 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6800 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6810 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6810 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6810 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6820 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6820 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6820 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/29/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6830 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6830 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6830 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6830 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6840 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6840 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6840 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6850 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/26/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6850 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6850 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6850 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6048 *Agency Code* 6850 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	1
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 6870 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	178
Error %	0.56%

	Yes	No	N/A
8. Final revision received on 9/24/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: Abolished fund # was used as subsidiary fund to GLA 3114.XXXX (Due To Other Funds).

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0342 *Agency Code* 6870 *Fund Type* G *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0381 *Agency Code* 6870 *Fund Type* G *Analyst* Glee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0574 *Agency Code* 6870 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/6/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

fund 0574301 certificate letter received twice, one should have been 0574002. Made correction on certification letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0658 *Agency Code* 6870 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

REVISED 6-11-14

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0705 *Agency Code* 6870 *Fund Type* B *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0785 *Agency Code* 6870 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 6870 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0909 *Agency Code* 6870 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0925 *Agency Code* 6870 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 6870 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 6870 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3207 *Agency Code* 6870 *Fund Type* G *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6028 *Agency Code* 6870 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6041 *Agency Code* 6870 *Fund Type* B *Analyst* Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

REVISED 6-11-14

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6049 *Agency Code* 6870 *Fund Type* B *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	138
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/27/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 7100 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/10/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0091 *Agency Code* 7100 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0184 *Agency Code* 7100 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0185 *Agency Code* 7100 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0514 *Agency Code* 7100 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	26
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0588 *Agency Code* 7100 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	43
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0690 *Agency Code* 7100 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0869 *Agency Code* 7100 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0870 *Agency Code* 7100 *Fund Type* N *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	53
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Budgetary Reports filed timely

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0871 *Agency Code* 7100 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	55
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

ERROR: Abnormal balance in Interest Revenues was not explained.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 7100 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	15
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0908 *Agency Code* 7100 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☑

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 7100 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 7100 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	4
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 7120 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 7300 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	49
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3078 *Agency Code* 7300 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0016 *Agency Code* 7350 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0023 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0096 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0132 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0140 *Agency Code* 7350 *Fund Type* G *Analyst* Jrivera

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0216 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0217 *Agency Code* 7350 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/15/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	0
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0223 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0368 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0369 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0396 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☑	☐	☐
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0452 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0453 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0481 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0571 *Agency Code* 7350 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 7350 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0913 *Agency Code* 7350 *Fund Type* N *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 7350 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 7350 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	8
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3002 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3004 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3022 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3030 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3071 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3072 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3078 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3121 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 9/23/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3150 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3152 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3204 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3242 *Agency Code* 7350 *Fund Type* G *Analyst* Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/12/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9999
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 7980 *Fund Type* G *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	103
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0784 *Agency Code* 7980 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/7/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 7980 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/7/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8051 *Agency Code* 7980 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/7/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0268 *Agency Code* 8120 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	119
Error %	

	Yes	No	N/A
8. Final revision received on 9/30/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

PY accruals are not within 10% of Expenditures incurred within CY PY accruals are not within 10% of Revenues received within CY Needs Due to/From Supp'l Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3034 *Agency Code* 8120 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/11/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8140 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	36
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8260 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	34
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0078 *Agency Code* 8260 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	22
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8260 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☐	☑	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Not listing the Supplemental Forms. Using PY Due To/From Supplemental Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8260 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Material Variance Form not listed or included.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8064 *Agency Code* 8260 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8320 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/6/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	47
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8380 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	2
Total Errors	2
Divided by Total Entries	267
Error %	0.75%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0367 *Agency Code* 8380 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0821 *Agency Code* 8380 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0915 *Agency Code* 8380 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/14/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8380 *Fund Type* N *Analyst* dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8008 *Agency Code* 8380 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8049 *Agency Code* 8380 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 8380 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8385 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8390 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	116
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 8390 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

The cert. letter format is not correct. Please refer to the Budgetary Legal Year End Procedure Manual Non-Governmental Cost Fund cert letter format on page 35. The GL number posted on the Due To/Due From Supplemental Form is not correct. Agency did not use the correct Due To/Due From Supplemental Form. Please refer to the form posted on SCO website. Please do not staple reports.

	Yes	No	N/A
MEETS ALL FINANCIAL REPORTING CRITERIA?	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0512 *Agency Code* 8430 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/26/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	40
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0152 *Agency Code* 8500 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	44
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8550 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0191 *Agency Code* 8550 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0881 *Agency Code* 8550 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/7/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8550 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 8550 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3153 *Agency Code* 8550 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	37
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/5/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	145
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 8570 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0111 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☑	☐
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	2
Total Errors	2
Divided by Total Entries	95
Error %	2.11%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Agency accrued amount that exists in the GLTB. Debit entries on automated report do not equal Credit entries.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0124 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0191 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0192 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0422 *Agency Code* 8570 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0516 *Agency Code* 8570 *Fund Type* N *Analyst* Jeng

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0601 *Agency Code* 8570 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0744 *Agency Code* 8570 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0827 *Agency Code* 8570 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8570 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8570 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	10
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 8570 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	6
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3010 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3021 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3034 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3101 *Agency Code* 8570 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8055 *Agency Code* 8570 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8620 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	62
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8064 *Agency Code* 8620 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/25/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☐	☑
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please state on Cert Letter, nothing to report for Due to/from Supplementary Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 8660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 8660 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0046 *Agency Code* 8660 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0051 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	2
Error %	50.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No foot note for report 7 abnormal balance. Please submit Special Reports with the General fund

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0097 *Agency Code* 8660 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0412 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Pleaase submit "Special Reports" with the General fund

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0461 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	27
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit Special Reports with the General Fund, next year it will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0462 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	160
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0464 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Pleaase submit "Special Reports" with General Fund. Next year this will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0470 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	21
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Pleaase submit "Special Reports" with the General fund

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0471 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0483 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	25
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0491 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with the General fund. Report 7 has no footnote for abnormal balance in GL 9000.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0493 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	23
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☑	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund. Next year this will count as an error. No footnote in RPT 7

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8660 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8660 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☑	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due To/From Form was listed but not included for GL 1410

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 8660 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	
Total Errors	
Divided by Total Entries	5
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3015 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3089 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund. Next year this will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3141 *Agency Code* 8660 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund. Next year this will count as an error.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8780 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	24
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8790 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8820 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8825 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Email address of Vice Chair missing

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8830 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☐	☑	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	12
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Due to/from not listed on Cert Letter

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8850 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 10/2/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0525 *Agency Code* 8850 *Fund Type* N *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/25/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	19
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0660 *Agency Code* 8850 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	33
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0668 *Agency Code* 8850 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	20
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8855 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☐	☑	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	8
Error %	12.50%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

incorrect sub account # on Report 1 (9737 s/b 9732)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0126 *Agency Code* 8855 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	18
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0290 *Agency Code* 8855 *Fund Type* G *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8855 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	3
Error %	33.33%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Fund Balance GL should be 5530. Report 7 showed 5500.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 8855 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/27/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL account is not correct on the Due To/From Other Funds/Appropriations Supplementary Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8860 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	203
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0932 *Agency Code* 8860 *Fund Type* G *Analyst* Rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 9/5/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	
Error Suspense Errors	
Total Errors	
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Receive date of reports... Needs Due to / From Supplemental Form

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8860 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 6065 *Agency Code* 8860 *Fund Type* B *Analyst* Mbullock

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 8860 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8880 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

REVISED 6-11-14

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9737 *Agency Code* 8880 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 12/23/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8885 *Fund Type* G *Analyst* Snoss

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 8885 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8910 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	42
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 8910 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

GL used in the Due To/Due From Supplemental Form is not correct.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8940 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	65
Error %	3.08%

	Yes	No	N/A
8. Final revision received on 9/12/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

2 GL Acct #'s incorrect on report 1

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0485 *Agency Code* 8940 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with the General fund

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0604 *Agency Code* 8940 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit "Special Reports" with General Fund Reports. Will not count as an error this FY, but may count as an error in future FY's.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8940 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/9/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	13
Error %	7.69%

	Yes	No	N/A
8. Final revision received on 10/17/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☑	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Errors - Cash GL 1140 did not agree with SCO Account. Report 13 was noted on the Cert, but sent with a separate Cert Letter. Please include Report 13 with Reports 7, 8, 9, & 20. Do not send Report 13 with a separate Cert Letter. It will count as an error next year. Please include a Due To/ From Form with all revisions that has GL acct 3114 & 3115.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8940 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 8940 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	5
Error %	20.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 - Subsidiary for GL 3114 is four-digit fund number, not org number.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8022 *Agency Code* 8940 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/8/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	172
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☑	☐	☐
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Please submit all Special Reports with General Fund 0001 including Report 14 and Report 22. This will not count as an error this FY but may count as an error in future FY's. This FY you reported them as being sent with Fund 0701, however we could not find either report with Fund 0701. (JD 4/15/2014)

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0083 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0120 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	4
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0180 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0238 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☑	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	13
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No Report 14 stating nothing to report, only on the Cert Letter. Report 14 needs to be sent in with "No Bank Accounts outside State Treasury" written on the report. Zero's in the amount column on pg 3-3

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0590 *Agency Code* 8955 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	7
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

This fund has a budgetary/legal sub fund. Please use Fund 0590063 next year in your financial statement.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0592 *Agency Code* 8955 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	52
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/29/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0621 *Agency Code* 8955 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	5
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0698 *Agency Code* 8955 *Fund Type* N *Analyst* Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	10
Error %	10.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Wrong GL acct # on Report 7

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0701 *Agency Code* 8955 *Fund Type* B *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/19/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0714 *Agency Code* 8955 *Fund Type* B *Analyst* Cli-szeto

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8955 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	9
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0990 *Agency Code* 8955 *Fund Type* N *Analyst* rtaylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	1
Error Suspense Errors	0
Total Errors	1
Divided by Total Entries	12
Error %	8.33%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Cursory Error - PY ending balance was not correct and new statements were issued.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3013 *Agency Code* 8955 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3085 *Agency Code* 8955 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	17
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☑	☐	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8062 *Agency Code* 8955 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	11
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/25/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 8067 *Agency Code* 8955 *Fund Type* N *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	3
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0701 *Agency Code* 8960 *Fund Type* B *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8960 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0942 *Agency Code* 8960 *Fund Type* N *Analyst* Dparker

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	6
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8965 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 8966 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/15/2013 . Before due date listed in Criteria 1?	☑	☐	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0473 *Agency Code* 8970 *Fund Type* G *Analyst* Jgraham

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/12/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9100 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/15/2013 . Was that on or before the due date?	☐	☑	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☑	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	2
Error Suspense Errors	0
Total Errors	2
Divided by Total Entries	16
Error %	12.50%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☑	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 1 - subsidiaries for GL 1390 did not have "0" in front of subsidiary fund number

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3059 *Agency Code* 9618 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	16
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 10/28/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 3090 *Agency Code* 9618 *Fund Type* G *Analyst* Adelmastro

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☑	☐	☐
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☑	☐	☐
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9743 *Agency Code* 9620 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9625 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 9625 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9655 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 9655 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☐	☐	☑
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9671 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☑	☐
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0042 *Agency Code* 9671 *Fund Type* G *Analyst* Elasu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0044 *Agency Code* 9671 *Fund Type* G *Analyst* Jlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☑	☐	☐
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0185 *Agency Code* 9671 *Fund Type* G *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0588 *Agency Code* 9671 *Fund Type* N *Analyst* Gekine

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☑	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0871 *Agency Code* 9671 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Report 7 was not processed because it had been reflected in Org. 7100's Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0912 *Agency Code* 9671 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0970 *Agency Code* 9671 *Fund Type* N *Analyst* Ptseng-liu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/20/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9672 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/31/2013 . Was that on or before the due date? ..... **July 31, 2013 - General Fund, SFEU, and Feeder Funds** **August 20, 2013 - All Other Funds**	☑	☐	☐
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☑	☐	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	2
Error %	0.00%

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☑	☐	☐
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0890 *Agency Code* 9672 *Fund Type* N *Analyst* Kpunnikul

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 8/16/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☐	☐	☑
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

No activity.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 0001 *Agency Code* 9860 *Fund Type* G *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds **August 20, 2013 - All Other Funds**			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☐	☑
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☐	☐	☑

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	0
Error %	

	Yes	No	N/A
8. Final revision received on . Before due date listed in Criteria 1?	☐	☐	☑
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☐	☐	☑
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☐	☐	☑

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☑	☐	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2012-13 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund No. 9740 *Agency Code* 9900 *Fund Type* N *Analyst* Jtam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

	Yes	No	N/A
1. The Budgetary Reports were received on 7/30/2013 . Was that on or before the due date?	☑	☐	☐
July 31, 2013 - General Fund, SFEU, and Feeder Funds			
August 20, 2013 - All Other Funds			
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.....	☑	☐	☐
3. All required reports were received or noted on certification letter.....	☑	☐	☐
4. Authorized report format was used.....	☑	☐	☐
5. Debits equal credits.....	☐	☑	☐
6. CalSTARS automated reports are free of errors that require further SCO action to clear.....	☐	☐	☑
7. Total error rate is less than or equal to 2%.....	☑	☐	☐

Possible Errors	
Wrong account numbers *	No agency/fund number on first page *
"SCO Only" box used *	"0"s present in Encumbrance column **
Amount entered on wrong line *	"0"s present in Amount column **
Subsidiary accounts missing *	Symbols such as "$", "-", or "()" used **
* counted as 1 error PER infraction	
** counted as 1 error for ALL infractions	

Error Calculation	
Cursory Errors	0
Error Suspense Errors	0
Total Errors	0
Divided by Total Entries	8
Error %	0.00%

	Yes	No	N/A
8. Final revision received on 8/21/2013 . Before due date listed in Criteria 1?	☐	☑	☐
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year	☐	☐	☑
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.....	☐	☐	☑
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?.....	☐	☐	☑
12. GL accounts 1410 and 3114 (Due To/From Other Funds) include the Due From and Due To Supplementary Information Form identifiying the related organization Code(s)	☑	☐	☐
13. GL accounts 1420 and 3115 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)	☐	☐	☑
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/encumbrances	☐	☐	☑
15. Supporting documentation is provided for any amount listed on the Report 5 as a pending Budget Revision, Executive Order, Allocation Order, etc	☐	☐	☑
16. Fund Balance Variance Explanation Form included	☑	☐	☐

GAAP BASIS REPORTING CRITERIA

	No
17. Were GAAP adjustments and/or audit reports submitted on time?.....	☐

September 3, 2013 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 1, 2013 - Draft Audit or October 15, 2013 - Final Audit, if draft received by 10/1

Notes/Errors

Form 571E is has no credit side (debit not equal credit). The Expenditures on the Material Variance Explanation form should be zero as is on Report 7. Please do not staple reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?	Yes	No	N/A
	☐	☑	☐

Financial Report Review (Analyst Initals)	1st	2nd	3rd	4th

FINANCIAL REPORTING CRITERIA CHECKLIST