

Required Year-End Reports for Governmental Cost Funds and Bond Funds

The year-end reports required by the SCO for Governmental Cost Funds and Bond Funds are listed below. Unless otherwise noted, the reports are required by fund. Refer to the Uniform Codes Manual, Fund Section to determine fund type.

Report No.	CALSTARS Report No.	Form No.	SAM Sec.	Report Description
FOR CALSTARS MANUAL DEPARTMENTS				
1	—	571A,B,A/B, C,D	7952	Report of Accruals to Controller's Accounts
2	—	—	7953	Accrual Worksheet
3	—	576A,B	7955	Adjustments to Controller's Accounts
4	Q26	—	7956	Final Statement of Revenue
5	—	573	7957	Final Reconciliation of Controller's Accounts with Final Budget Report
7	G02	—	7962	Pre-Closing Trial Balance
8	G02	—	7962	Post-Closing Trial Balance (includes Subsidiaries on File)
15	—	—	7976	Reconciliation of Agency Accounts with Transactions per State Controller
FOR CALSTARS AUTOMATED DEPARTMENTS				
CSYDB3-1			This report is in lieu of report 1,2, 3,5, and 15	
H14			Encumbrance Reclassification Report for SCO (must be at sub fund level) New from FY 2012/13	
3	576A,B		7955	Adjustments to Controller's Accounts (annotated back up only)
4	Q26		7956	Final Statement of Revenue
6	B06		7961	Final Budget Report
7	G02		7962	Pre-Closing Trial Balance
8	G02		7962	Post-Closing Trial Balance (includes Subsidiaries on File)

(continued)

Required Year-End Reports for Governmental Cost Funds and Bond Funds (cont.)

SPECIAL REPORTS^a

Report No.	CALSTARS Report No.	Form No.	SAM Sec.	Report Description
14 ^b	—	STD. 445	7975	Report of Accounts Outside the State Treasury System Revised form dated Dec, 2013. **TWO copies: One hardcopy <u>and one electronic copy (Excel version)</u> ** Required even if there are no accounts to report.
18 ^c	G05	—	7463 7977	Statement of Changes in Capital Assets Group of Accounts **One Report per fund**. (Checklist is on the SCO website).
19 ^c	G05	—	7978	Statement of Capital Assets Group of Accounts **One Report per department** (Checklist is on the SCO website).
22 ^d	—	—	7980	Statement of Contingent Liabilities **One Report per fund**

SUPPLEMENTAL FORMS:

Report No.	CALSTARS Report No.	Form No.	SAM Sec.	Report Description
				Due To/From Other Funds/Appropriations Supplemental Form ^e **TWO copies: One hardcopy and one electronic copy (Excel version)**
				Material Variance Explanation Form **One Report per fund**

(concluded)

- a. If your department does not have amounts to report on the special reports, your Certification Letter must indicate this for each report.
- b. Include all accounts used by your department on one report.
- c. Failure to submit Report(s) 18 and/or 19 appearing on the checklist will result in a disqualification for excellence in financial reporting criteria.
- d. Not required for Fund 0990 (Non-Treasury Trust Fund).
- e. If your department accrues for Due To/From Other Funds/Appropriation (GL 1410,1420, 3114, 3115) on Report 1, 3 and Revision to Report 1 and 3, it is required to complete the Due to/From Other Funds/Appropriations Supplemental Form.