

Required Year-End Reports for Nongovernmental Cost Funds

The year-end reports required by the SCO for Nongovernmental Cost Funds, excluding 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
3	—	576C	7955	Adjustments to Controller's Accounts
7	G02	—	7962	Pre-Closing Trial Balance
8	G02	—	7962	Post-Closing Trial Balance (includes Subsidiaries on File)
9 ^a	G04	—	7963	Statement of Operations (Analysis of Change in Fund Balance) **NEW: Also required for Federal Trust Funds (0890)**
13 ^b	Q34	—	7974	Report of Expenditures of all Federal Funds
20 ^a	G04	—	7979	Statement of Financial Condition

SPECIAL REPORTS^c:

Report No.	CALSTARS Report No.	Form No.	SAM Sec.	Report Description
14 ^d	—	STD. 445	7975	Report of Accounts Outside the State Treasury System NEW **TWO copies: One hardcopy and one electronic (Excel) version (available on the SCO website)
18 ^e	G05	—	7463 7977 8660	Statement of Changes in Capital Assets Group of Accounts ** One Report per fund** (If there are amounts in any column beginning balance/ additions/deductions/ending balance.)
19 ^e	G05	—	7978	Statement of Capital Assets Group of Accounts ** One Report per department**
22 ^f	—	—	7980	Statement of Contingent Liabilities ** One Report per fund**

(Continued)

- a. Required for non-shared funds. Report 9 is also required for Federal Trust Fund (0890).
- b. Required for the Federal Funds only. Submit the original signed report to the DOF, FSCU and one copy to the SCO.
- c. If your department does not have amounts to report on the special reports, your Certification Letter must indicate "No activities" for each report.
- d. Include all accounts used by your department on one report.
- e. Failure to submit Report(s) 18 and/or Report 19 appearing on the checklist will result in a disqualification for excellence in financial reporting criteria.
- f. Not required for Fund 0990 (Non-Treasury Trust Fund)

Required Year-End Reports for Nongovernmental Cost Funds (cont.)

SUPPLEMENTAL FORMS:

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

(Concluded)

- a. If your department accrues for Due To/From Other Funds/Appropriations (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.